

(D) an annuity contract described in section 403(b) of such Code;

(E) an individual retirement plan described in section 7701(a)(37) of such Code;

(F) an eligible deferred compensation plan (as defined in section 457 of such Code);

(G) a governmental plan (as defined in section 414(d) of such Code);

(H) a trust described in section 501(c)(18) of such Code; or

(I) any plan, program, or arrangement described in section 3121(v)(2)(C) of such Code, if such income—

(i) is part of a series of substantially equal periodic payments (not less frequently than annually) made for—

(I) the life or life expectancy of the recipient (or the joint lives or joint life expectancies of the recipient and the designated beneficiary of the recipient), or

(II) a period of not less than 10 years, or

(ii) is a payment received after termination of employment and under a plan, program, or arrangement (to which such employment relates) maintained solely for the purpose of providing retirement benefits for employees in excess of the limitations imposed by 1 or more of sections 401(a)(17), 401(k), 401(m), 402(g), 403(b), 408(k), or 415 of such Code or any other limitation on contributions or benefits in such Code on plans to which any of such sections apply.

Such term includes any retired or retainer pay of a member or former member of a uniform service computed under chapter 71 of title 10, United States Code.

(2) The term “income tax” has the meaning given such term by section 110(c).

(3) The term “State” includes any political subdivision of a State, the District of Columbia, and the possessions of the United States.

(e)¹ Nothing in this section shall be construed as having any effect on the application of section 514 of the Employee Retirement Income Security Act of 1974.

(Added Pub. L. 104-95, §1(a), Jan. 10, 1996, 109 Stat. 979.)

REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in subsec. (b)(1), is classified generally to Title 26, Internal Revenue Code.

Section 514 of the Employee Retirement Income Security Act of 1974, referred to in subsec. (e), is classified to section 1144 of Title 29, Labor.

EFFECTIVE DATE

Section 1(c) of Pub. L. 104-95 provided that: “The amendments made by this section [enacting this section] shall apply to amounts received after December 31, 1995.”

§ 115. Limitation on State authority to tax compensation paid to individuals performing services at Fort Campbell, Kentucky

Pay and compensation paid to an individual for personal services at Fort Campbell, Ken-

tucky, shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident.

(Added Pub. L. 105-261, div. A, title X, §1075(a)(1), Oct. 17, 1998, 112 Stat. 2138.)

EFFECTIVE DATE

Pub. L. 105-261, div. A, title X, §1075(a)(3), Oct. 17, 1998, 112 Stat. 2138, provided that: “The amendments made by this subsection [enacting this section] shall apply to pay and compensation paid after the date of the enactment of this Act [Oct. 17, 1998].”

CHAPTER 5—OFFICIAL TERRITORIAL PAPERS

Sec.

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| 141. | Collection, preparation and publication. |
| 142. | Appointment of experts. |
| 143. | Employment and utilization of other personnel; cost of copy reading and indexing. |
| 144. | Cooperation of departments and agencies. |
| 145. | Printing and distribution. |
| 146. | Authorization of appropriations. |

AMENDMENTS

1951—Chapter added by act Oct. 31, 1951, ch. 655, §12, 65 Stat. 713.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

Similar provisions were contained in former chapter 5, comprising former sections 141 to 146, which was set out here but which was not a part of this title. Former sections 141 to 146 were derived from: acts Mar. 3, 1925, ch. 419, §§1, 2, 43 Stat. 1104; Mar. 3, 1925, ch. 419, §§3, 4, as added Feb. 28, 1929, ch. 385, 45 Stat. 1412, 1413; Feb. 28, 1929, ch. 385, 45 Stat. 1412 (in addition to the provisions added to said act Mar. 3, 1925); Mar. 22, 1935, ch. 39, §1 (part), 49 Stat. 69; Feb. 14, 1936, ch. 70, 49 Stat. 1139; May 15, 1936, ch. 405, §1 (part), 49 Stat. 1311; June 16, 1937, ch. 359, §1 (part), 50 Stat. 262, 263; June 28, 1937, ch. 386, 50 Stat. 323, 324; Apr. 27, 1938, ch. 180, §1 (part), 52 Stat. 249; June 29, 1939, ch. 248, title I (part), 53 Stat. 886; July 31, 1945, ch. 336, 59 Stat. 510, 511; 1946 Proc. No. 2714, Dec. 31, 1946, 12 F.R. 1; act Oct. 28, 1949, ch. 782, title XI, §1106(a), 63 Stat. 972; 1950 Reorg. Plan No. 20, §1, eff. May 24, 1950, 15 F.R. 3178, 64 Stat. 1272; act July 7, 1950, ch. 452, 64 Stat. 320. All of the foregoing provisions, with the exception of 1946 Proc. No. 2714, act Oct. 28, 1949, §1106(a), and 1950 Reorg. Plan No. 20, §1, were repealed by act Oct. 31, 1951, ch. 655, §56(k)(1)–(11), 65 Stat. 730. Subsec. (l) of section 56 provided that the repeal should not affect any rights or liabilities existing under the repealed statutes on the effective date of the repeal (Oct. 31, 1951). For delegation of functions under the repealed statutes, and for transfer of records, property, personnel, and funds, see sections 3 and 4 of said 1950 Reorg. Plan No. 20, set out in the Appendix to Title 5, Government Organization and Employees.

§ 141. Collection, preparation and publication

The Archivist of the United States, herein-after referred to in this chapter as the “Archivist”, shall continue to completion the work of collecting, editing, copying, and suitably arranging for issuance as a Government publication, the official papers relating to the Territories from which States of the United States were formed, in the national archives, as listed in Parker’s “Calendar of Papers in Washington” Archives Relating to the Territories of the United States (to 1873)”, being publication numbered 148 of the Carnegie Institution of Washington, together with such additional papers of like character which may be found.

¹ So in original. No subsecs. (c) and (d) have been enacted.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 713; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist of the United States” and “Archivist” for “Administrator of General Services” and “Administrator”, respectively.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding this section.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 142, 143, 144 of this title.

§ 142. Appointment of experts

For the purpose of carrying on the work prescribed by section 141 of this title, the Archivist, without regard to the Classification Act of 1949 and the civil service laws and regulations thereunder, may engage the services, either in or outside of the District of Columbia, of not to exceed five historical experts who are especially informed on the various phases of the territorial history of the United States and are especially qualified for the editorial work necessary in arranging such territorial papers for publication.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 714; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

REFERENCES IN TEXT

The Classification Act of 1949, referred to in text, is act Oct. 28, 1949, ch. 782, 63 Stat. 954, which was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 632, and reenacted by the first section thereof as chapter 51 and subchapter III of chapter 53 of Title 5, Government Organization and Employees.

The civil service laws, referred to in text, are set forth in Title 5. See, particularly, section 3301 et seq. of Title 5.

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist” for “Administrator”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 143. Employment and utilization of other personnel; cost of copy reading and indexing

(a) In carrying out his functions under this chapter, the Archivist may employ such clerical assistants as may be necessary.

(b) The work of copy reading and index making for the publication of the papers described in section 141 of this title shall be done by the regular editorial staff of the National Archives and

Records Administration, and the cost of this particular phase of the work (prorated each month according to the number of hours spent and the annual salaries of the clerks employed) shall be charged against the annual appropriations made under section 146 of this title.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 714; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Subsec. (a). Pub. L. 98-497 substituted “Archivist” for “Administrator”.

Subsec. (b). Pub. L. 98-497 substituted “National Archives and Records Administration” for “General Services Administration”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 144. Cooperation of departments and agencies

The heads of the several executive departments and independent agencies and establishments shall cooperate with the Archivist in the work prescribed by section 141 of this title by permitting access to any records deemed by him to be necessary to the completion of such work.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 714; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist” for “Administrator”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 145. Printing and distribution

(a) The Public Printer shall print and bind each volume of the official papers relating to the Territories of the United States as provided for in this chapter, of which—

(1) four hundred and twenty copies shall be delivered to the Superintendent of Documents, Government Printing Office, for distribution, on the basis of one copy each, and as directed by the Archivist, to those historical associations, commissions, museums, or libraries and other nondepository libraries, not to exceed eight in number within each State, Territory, or Possession, which have been or may be designated by the Governor thereof to receive such copies;

(2) one hundred copies shall be delivered to the National Archives and Records Administration for the use of that Administration; and

(3) one hundred copies shall be delivered to the Superintendent of Documents for distribu-